

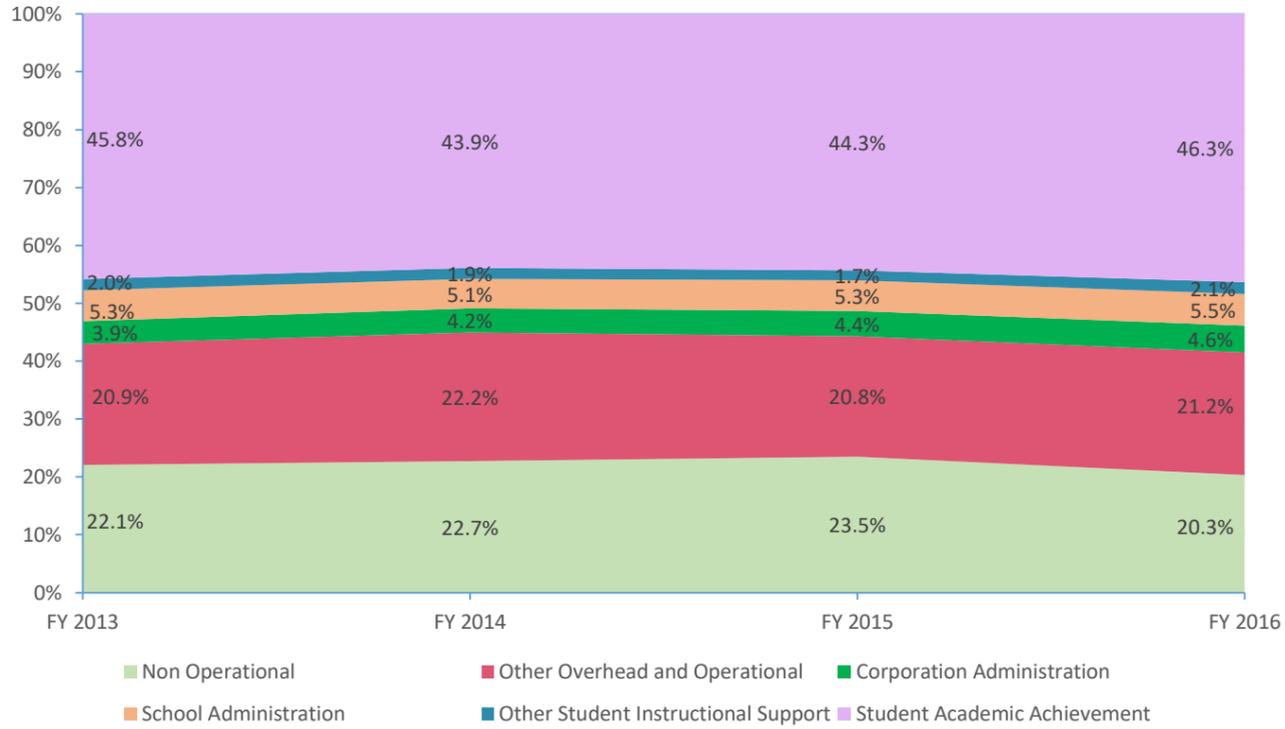
School Corporation Expenditures by Account
Biannual Financial Report Data
Union Township School Corp (6530)

Instructional Expenditures												
Expenditure Type	FY 2006 ¹		FY 2009 ²		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$8,920,737	51.6%	\$7,660,420	46.9%	\$7,131,102	45.8%	\$6,860,476	43.9%	\$7,188,711	44.3%	\$7,486,500	46.3%
Student Instructional Support	\$1,002,649	5.8%	\$1,106,762	6.8%	\$1,132,797	7.3%	\$1,093,596	7.0%	\$1,138,151	7.0%	\$1,215,571	7.5%
Total	\$9,923,386	57.4%	\$8,767,182	53.6%	\$8,263,899	53.1%	\$7,954,072	50.9%	\$8,326,862	51.3%	\$8,702,071	53.9%

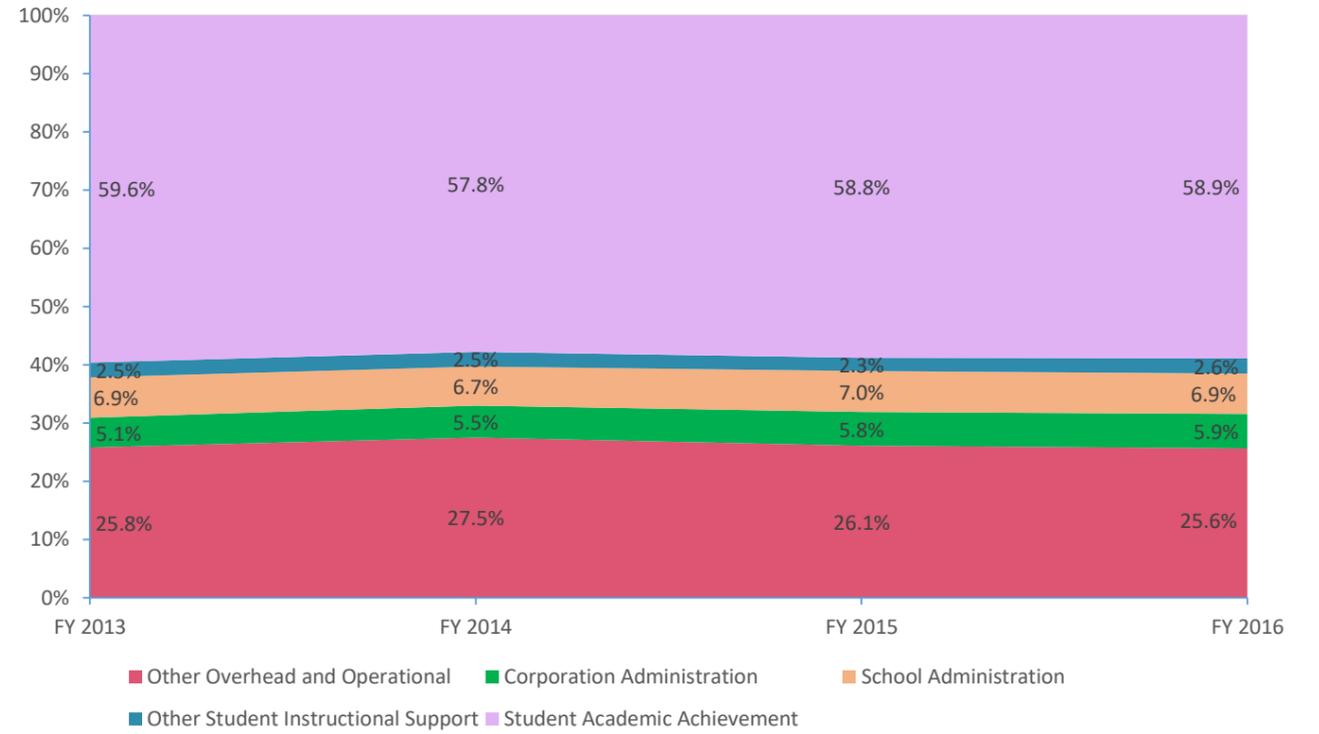
Non Instructional Expenditures												
Expenditure Type	FY 2006 ¹		FY 2009 ²		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$3,125,093	18.1%	\$3,736,818	22.9%	\$3,865,575	24.8%	\$4,127,536	26.4%	\$4,085,481	25.2%	\$4,170,484	25.8%
Non Operational	\$4,243,696	24.5%	\$3,842,057	23.5%	\$3,434,672	22.1%	\$3,552,715	22.7%	\$3,810,261	23.5%	\$3,283,820	20.3%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$7,368,789	42.6%	\$7,578,875	46.4%	\$7,300,248	46.9%	\$7,680,251	49.1%	\$7,895,742	48.7%	\$7,454,303	46.1%

Grand Total	\$17,292,175	\$16,346,057	\$15,564,146	\$15,634,324	\$16,222,604	\$16,156,375
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All Expenditures



Operational Expenditures Only³



Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

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Union Township School Corp (6530)

Account							Percent Change		
	FY 2006	FY 2009	FY 2015	FY 2016	2006 to 2016	2009 to 2016	2015 to 2016		
Student Academic Achievement									
11050	Regular Programs	Full Day Kindergarten	\$233,929	\$316,194	\$266,054	\$270,446	15.6%	-14.5%	1.7%
11100	Regular Programs	Elementary	\$1,731,187	\$2,626,351	\$1,961,202	\$1,998,257	15.4%	-23.9%	1.9%
11200	Regular Programs	Middle/Junior High	\$1,084,893	\$1,396,118	\$1,443,229	\$1,556,952	43.5%	11.5%	7.9%
11300	Regular Programs	High School	\$1,264,425	\$1,881,981	\$1,811,454	\$1,851,938	46.5%	-1.6%	2.2%
11350	Regular Programs	High School - Academic Honors Diploma	\$34,759	\$5,519	\$533	\$67,915	95.4%	1130.5%	12644.7%
11460	Regular Programs	Vocational Education - Occupational Home Economics	\$67,869	\$158,537	\$139,710	\$145,454	114.3%	-8.3%	4.1%
11590	Regular Programs	Vocational Education - Other Vocational Ed. Programs	\$164,209	\$169,261	\$170,547	\$176,290	7.4%	4.2%	3.4%
12110	Special Programs	Gifted and Talented - Gifted And Talented	\$60,752	\$63,685	\$56,702	\$60,540	-0.3%	-4.9%	6.8%
12520	Special Programs	Culturally Different - Compensatory	\$4,500	\$4,979	\$1,500	\$1,500	-66.7%	-69.9%	0.0%
12810	Special Programs	Special Education Preschool	\$31,172	\$18,375	\$0	\$0	-100.0%	-100.0%	NA
12900	Special Programs	Other Special Programs	\$346	\$4,472	\$0	\$0	-100.0%	-100.0%	NA
14100	Summer School Programs	Elementary	\$7,038	\$6,756	\$7,843	\$8,160	15.9%	20.8%	4.0%
14200	Summer School Programs	Middle/Junior High School	\$8,967	\$7,166	\$0	\$0	-100.0%	-100.0%	NA
14300	Summer School Programs	High School	\$0	\$4,573	\$17,088	\$17,280	NA	277.9%	1.1%
16100	Remediation	Remediation Testing	\$13,551	\$14,695	\$15,986	\$15,888	17.2%	8.1%	-0.6%
16200	Remediation	Preventive Remediation	\$27,041	\$46,076	\$45,906	\$47,361	75.1%	2.8%	3.2%
17300	Payments to Other Governmental Units Within State	Area Vocat. School (Part. Share)	\$68,544	\$42,163	\$103,240	\$110,291	60.9%	161.6%	6.8%
17500	Payments to Other Governmental Units Within State	Special Ed. - Interlocal Agreements	\$459,528	\$522,933	\$718,708	\$766,510	66.8%	46.6%	6.7%
17900	Payments to Other Governmental Units Within State	Other	\$0	\$0	\$0	\$510	NA	NA	NA
22220	Instruction	Library/Media Services - School Library	\$83,308	\$139,462	\$154,798	\$163,635	96.4%	17.3%	5.7%
22310	Instruction	Instruc. Related Tech. - Tech. Service Supervision and Admin.	\$247,358	\$0	\$0	\$0	-100.0%	NA	NA
25560	Central Services	Textbks. for Rent/Resale - Public Information Services	\$181,201	\$231,125	\$274,212	\$227,574	25.6%	-1.5%	-17.0%
26497	Category not Specified	Teachers Retir. Fund - 07 Acct. Code	\$299,096	\$0	\$0	\$0	-100.0%	NA	NA
Student Academic Achievement Total			\$6,073,673	\$7,660,420	\$7,188,711	\$7,486,500	23.3%	-2.3%	4.1%
Student Instructional Support									
21130	Students	Attend. & Social Work Serv. - Social Work Services	\$19,221	\$21,273	\$50,505	\$8,505	-55.8%	-60.0%	-83.2%
21220	Students	Guidance Services - Counseling Services	\$133,949	\$186,462	\$119,528	\$211,115	57.6%	13.2%	76.6%
21340	Students	Health Services - Nurse Services	\$85,303	\$108,708	\$107,995	\$114,318	34.0%	5.2%	5.9%
24100	School Administration	Office of The Principal	\$557,347	\$790,319	\$860,122	\$881,632	58.2%	11.6%	2.5%
Student Instructional Support Total			\$795,821	\$1,106,762	\$1,138,151	\$1,215,571	52.7%	9.8%	6.8%
Overhead and Operational									
23150	General Administration	Board of Education - Legal Services	\$82,097	\$45,817	\$43,192	\$31,700	-61.4%	-30.8%	-26.6%
23160	General Administration	Board of Education - Promotion Expenses	\$5,683	\$1,268	\$3,378	\$1,849	-67.5%	45.8%	-45.2%
23190	General Administration	Board of Education - Other Governing Body Services	\$53,884	\$39,553	\$61,659	\$64,034	18.8%	61.9%	3.9%
23210	General Administration	Executive Administration - Office of The Superintendent	\$128,271	\$174,660	\$207,533	\$208,177	62.3%	19.2%	0.3%
23220	General Administration	Executive Administration - Community Relations	\$0	\$4,812	\$2,791	\$4,080	NA	-15.2%	46.1%
25110	Central Services	Fiscal Services - Office of The Business Manager	\$69,686	\$92,256	\$107,608	\$140,312	101.3%	52.1%	30.4%
25810	Central Services	Admin. Tech. Services - Tech. Serv. Sup. & Admin.	\$0	\$263,618	\$281,879	\$296,893	NA	12.6%	5.3%
25950	Central Services	Other Supp. Serv. Cent. Serv. - Other Assessments	\$0	\$0	\$0	\$2,160	NA	NA	NA
26200	Operation and Maintenance of Plant Services	Maintenance of Buildings	\$969,769	\$1,139,849	\$1,214,100	\$1,120,179	15.5%	-1.7%	-7.7%
26300	Operation and Maintenance of Plant Services	Maintenance of Grounds	\$0	\$0	\$0	\$899	NA	NA	NA
26400	Operation and Maintenance of Plant Services	Maintenance of Equipment	\$250,518	\$412,709	\$394,906	\$551,657	120.2%	33.7%	39.7%
26495	Category not Specified	Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$1,238	\$0	\$0	\$0	-100.0%	NA	NA
26600	Operation and Maintenance of Plant Services	Security Services	\$18,830	\$20,412	\$26,857	\$35,246	87.2%	72.7%	31.2%
26700	Operation and Maintenance of Plant Services	Insurance	\$84,317	\$101,833	\$114,368	\$101,101	19.9%	-0.7%	-11.6%
27010	Student Transportation	Service Area Direction	\$91,497	\$173,971	\$207,561	\$220,243	140.7%	26.6%	6.1%
27100	Student Transportation	Vehicle Operation	\$288,155	\$359,956	\$392,071	\$404,979	40.5%	12.5%	3.3%
27200	Student Transportation	Monitoring Services	\$109,529	\$121,113	\$144,475	\$149,374	36.4%	23.3%	3.4%
27300	Student Transportation	Vehicle Servicing and Maintenance	\$159,726	\$149,591	\$186,690	\$141,176	-11.6%	-5.6%	-24.4%
27400	Student Transportation	Purchase of School Buses	\$0	\$0	\$153,928	\$163,112	NA	NA	6.0%
27500	Student Transportation	Insurance on Buses	\$29,583	\$20,107	\$22,373	\$24,014	-18.8%	19.4%	7.3%

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27700	Student Transportation	Contracted Transportation Services	\$109	\$1,099	\$7,328	\$3,066	2709.0%	178.9%	-58.2%
27900	Student Transportation	Other Student Transportation Services	\$0	\$0	\$0	\$34,241	NA	NA	NA
31100	Food Services Operations	Service Area Direction	\$356	\$2,079	\$3,220	\$2,196	516.7%	5.6%	-31.8%
31200	Food Services Operations	Food Preparation and Dispensing	\$179,813	\$202,387	\$193,464	\$204,804	13.9%	1.2%	5.9%
31400	Food Services Operations	Food Purchases	\$292,989	\$344,818	\$273,013	\$256,677	-12.4%	-25.6%	-6.0%
31900	Food Services Operations	Other Food Services	\$19,076	\$64,910	\$43,088	\$8,314	-56.4%	-87.2%	-80.7%
Overhead and Operational Total			\$2,835,127	\$3,736,818	\$4,085,481	\$4,170,484	47.1%	11.6%	2.1%
Non Operational									
33400	Category not Specified	Athletic Coaches	\$290,357	\$305,327	\$261,437	\$260,655	-10.2%	-14.6%	-0.3%
41000	Category not Specified	Land Acquisition and Development	\$4,076	\$3,914	\$0	\$177,692	4259.9%	4440.2%	NA
43000	Category not Specified	Professional Services	\$116,097	\$0	\$42,673	\$400	-99.7%	NA	-99.1%
45100	Building Acquisition, Construction and Improvement	Building Acquisition, Const. and Improv.	\$1,067,843	\$536,131	\$470,707	\$37,455	-96.5%	-93.0%	-92.0%
45200	Building Acquisition, Construction and Improvement	Energy Savings Contracts	\$73,519	\$89,622	\$89,622	\$0	-100.0%	-100.0%	-100.0%
45500	Building Acquisition, Construction and Improvement	Rent of Build., Facilities, and Equip.	\$467,601	\$415,509	\$306,702	\$130,163	-72.2%	-68.7%	-57.6%
47000	Category not Specified	Purchase of Mobile or Fixed Equipment	\$223,923	\$265,678	\$174,361	\$219,139	-2.1%	-17.5%	25.7%
51100	Principal on Debt	Bonds	\$0	\$70,000	\$105,462	\$107,660	NA	53.8%	2.1%
51600	Principal on Debt	Other DLGF Approved Debt	\$0	\$0	\$8,541	\$4,859	NA	NA	-43.1%
52100	Interest on Debt	Bonds	\$130,066	\$178,731	\$96,503	\$45,009	-65.4%	-74.8%	-53.4%
52200	Interest on Debt	Temporary Loans	\$110,897	\$319,231	\$28,595	\$27,797	-74.9%	-91.3%	-2.8%
53100	Lease Rental	Buildings-Principal	\$1,549,333	\$925,150	\$2,034,100	\$2,049,100	32.3%	121.5%	0.7%
53150	Lease Rental	Buildings-Interest	\$0	\$538,602	\$156,762	\$188,420	NA	-65.0%	20.2%
53200	Lease Rental	Equipment-Principal	\$0	\$0	\$33,797	\$34,473	NA	NA	2.0%
53300	Lease Rental	School Buses-Principal	\$36,880	\$114,288	\$0	\$0	-100.0%	-100.0%	NA
54200	Advancements and Obligations	Common School Fund - Principal	\$92,250	\$78,375	\$0	\$0	-100.0%	-100.0%	NA
60700	Category not Specified	Scholarships	\$2,000	\$1,500	\$1,000	\$1,000	-50.0%	-33.3%	0.0%
Non Operational Total			\$4,164,840	\$3,842,057	\$3,810,261	\$3,283,820	-21.2%	-14.5%	-13.8%
Prorated by Fund									
26491 - SAA	NA	PERF - 2007 Account Code	\$8,418	\$0	\$0	\$0	NA	NA	NA
26491 - SIS	NA	PERF - 2007 Account Code	\$1,410	\$0	\$0	\$0	NA	NA	NA
26491 - O&O	NA	PERF - 2007 Account Code	\$17,178	\$0	\$0	\$0	NA	NA	NA
26491 - NO	NA	PERF - 2007 Account Code	\$526	\$0	\$0	\$0	NA	NA	NA
26492 - SAA	NA	Social Security - 2007 Account Code	\$351,070	\$0	\$0	\$0	NA	NA	NA
26492 - SIS	NA	Social Security - 2007 Account Code	\$58,342	\$0	\$0	\$0	NA	NA	NA
26492 - O&O	NA	Social Security - 2007 Account Code	\$93,540	\$0	\$0	\$0	NA	NA	NA
26492 - NO	NA	Social Security - 2007 Account Code	\$21,999	\$0	\$0	\$0	NA	NA	NA
26493 - SAA	NA	Workman's Compensation - 2007 Account Code	\$7,338	\$0	\$0	\$0	NA	NA	NA
26493 - SIS	NA	Workman's Compensation - 2007 Account Code	\$1,207	\$0	\$0	\$0	NA	NA	NA
26493 - O&O	NA	Workman's Compensation - 2007 Account Code	\$32,930	\$0	\$0	\$0	NA	NA	NA
26493 - NO	NA	Workman's Compensation - 2007 Account Code	\$494	\$0	\$0	\$0	NA	NA	NA
26494 - SAA	NA	Group Insurance - 2007 Account Code	\$729,551	\$0	\$0	\$0	NA	NA	NA
26494 - SIS	NA	Group Insurance - 2007 Account Code	\$121,552	\$0	\$0	\$0	NA	NA	NA
26494 - O&O	NA	Group Insurance - 2007 Account Code	\$127,928	\$0	\$0	\$0	NA	NA	NA
26494 - NO	NA	Group Insurance - 2007 Account Code	\$46,665	\$0	\$0	\$0	NA	NA	NA
26496 - SAA	NA	Unemployment Compensation - 2007 Account Code	\$6,826	\$0	\$0	\$0	NA	NA	NA
26496 - SIS	NA	Unemployment Compensation - 2007 Account Code	\$1,137	\$0	\$0	\$0	NA	NA	NA
26496 - O&O	NA	Unemployment Compensation - 2007 Account Code	\$870	\$0	\$0	\$0	NA	NA	NA
26496 - NO	NA	Unemployment Compensation - 2007 Account Code	\$437	\$0	\$0	\$0	NA	NA	NA
26498 - SAA	NA	Severance / Early Retirement Pay - 2007 Account Code	\$1,743,861	\$0	\$0	\$0	NA	NA	NA
26498 - SIS	NA	Severance / Early Retirement Pay - 2007 Account Code	\$23,179	\$0	\$0	\$0	NA	NA	NA
26498 - O&O	NA	Severance / Early Retirement Pay - 2007 Account Code	\$17,520	\$0	\$0	\$0	NA	NA	NA
26498 - NO	NA	Severance / Early Retirement Pay - 2007 Account Code	\$8,734	\$0	\$0	\$0	NA	NA	NA
Prorated by Fund Total			\$3,422,714	\$0	\$0	\$0	NA	NA	NA